

September 20, 2011

CLERK, U.S. BANKRUPTCY COURT
EASTERN DISTRICT OF CALIFORNIA

0003778449

United States Bankruptcy Court
Eastern District of California

In re The Warner Company, Inc.

Debtor(s)

Case No.

Chapter 11

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

Following is the list of the debtor's creditors holding the 20 largest unsecured claims. The list is prepared in accordance with Fed. R. Bankr. P. 1007(d) for filing in this chapter 11 [or chapter 9] case. The list does not include (1) persons who come within the definition of "insider" set forth in 11 U.S.C. § 101, or (2) secured creditors unless the value of the collateral is such that the unsecured deficiency places the creditor among the holders of the 20 largest unsecured claims. If a minor child is one of the creditors holding the 20 largest unsecured claims, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See 11 U.S.C. § 112; Fed. R. Bankr. P. 1007(m).

(1) <i>Name of creditor and complete mailing address including zip code</i>	(2) <i>Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted</i>	(3) <i>Nature of claim (trade debt, bank loan, government contract, etc.)</i>	(4) <i>Indicate if claim is contingent, unliquidated, disputed, or subject to setoff</i>	(5) <i>Amount of claim [if secured, also state value of security]</i>
West America Bank Formerly County Bank PO Box 1200 Suisun City, CA 94585	West America Bank Formerly County Bank PO Box 1200 Suisun City, CA 94585	All assets of the debtor as more fully stated in UCC document number 19751570002, Filing number 09-7184660516		2,014,429.60 (1,040,143.24 secured)
State Board of Equalization Account Analysis & Control Sec MIC 29 PO Box 942879 Sacramento, CA 94279	State Board of Equalization Account Analysis & Control Sec MIC 29 PO Box 942879 Sacramento, CA 94279	Sales Tax		217,478.00
Simon Golub & Sons P.O. Box 34936 Dept 5047 Seattle, WA 98124	Simon Golub & Sons P.O. Box 34936 Dept 5047 Seattle, WA 98124	Business Debt		212,984.46 (0.00 secured)
KWIAT, INC 579 FIFTH AVE, STE 500 NEW YORK, NY 10017-1917	KWIAT, INC 579 FIFTH AVE, STE 500 NEW YORK, NY 10017-1917	Business Debt		107,702.70 (0.00 secured)
DAMIANI USA, CORP. Seven Penn Plaza, 10th Floor New York, NY 10001	DAMIANI USA, CORP. Seven Penn Plaza, 10th Floor New York, NY 10001	Business Debt	Disputed	68,440.95 (0.00 secured)
FRESNO CO. TAX COLLECTOR VICKY CROW P.O. BOX 1192 FRESNO, CA 93715-1192	FRESNO CO. TAX COLLECTOR VICKY CROW P.O. BOX 1192 FRESNO, CA 93715-1192	Business Taxes		60,575.29
SHRENUJ USA 5506 6TH AVE SOUTH SEATTLE, WA 98108	SHRENUJ USA 5506 6TH AVE SOUTH SEATTLE, WA 98108	Business Debt		59,049.65 (0.00 secured)
LAZARE KAPLAN 19 West 44th Street New York, NY 10036	LAZARE KAPLAN 19 West 44th Street New York, NY 10036	Business Debt		57,582.34 (0.00 secured)
FRESNO BEE, THE 1626 E STREET FRESNO, CA 93786-0001	FRESNO BEE, THE 1626 E STREET FRESNO, CA 93786-0001	Business Debt		50,747.32

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REBECCA TESTI USA INC. 430 COLORADO AVE #302 SANTA MONICA, CA 90401	REBECCA TESTI USA INC. 430 COLORADO AVE #302 SANTA MONICA, CA 90401	Business Debt		35,752.30
CBS OUTDOOR Jonathan M. Levine, Esq. Cheifetz Iannitelli Marcolini 111 W. Monroe St. 17th Floor Phoenix, AZ 85003	CBS OUTDOOR Jonathan M. Levine, Esq. Cheifetz Iannitelli Marcolini Phoenix, AZ 85003	Business Debt		35,000.00
CHAD ALLISON 576 FIFTH AVENUE SUITE 904 NEW YORK, NY 10036	CHAD ALLISON 576 FIFTH AVENUE SUITE 904 NEW YORK, NY 10036	Business Debt		34,225.00
ROCKET JEWELRY BOX, INC. 125 E 144TH STREET BRONX, NY 10451	ROCKET JEWELRY BOX, INC. 125 E 144TH STREET BRONX, NY 10451	Business Debt		32,567.71
ARTCO GROUP-RP 5851 NW 35th Ave Miami, FL 33142	ARTCO GROUP-RP 5851 NW 35th Ave Miami, FL 33142	Business Debt		31,037.00
YURMAN DESIGN INC. 24 Vestry St. 11th Floor New York, NY 10013	YURMAN DESIGN INC. 24 Vestry St. 11th Floor New York, NY 10013	Business Debt		30,113.97 (0.00 secured)
DSRG LP - FIG GARDEN P.O. Box 6157 Hicksville, NY 11802-6157	DSRG LP - FIG GARDEN P.O. Box 6157 Hicksville, NY 11802-6157	Past Due Rent August and September 2011		28,439.26
Hollins Law Client Trust 2601 Main Street Penthouse Suite 2300 Irvine, CA 92614	Hollins Law Client Trust 2601 Main Street Penthouse Suite 2300 Irvine, CA 92614	Business Debt		25,638.37
NANIS AMERICA LLC 14 N.E. 1ST AVENUE SUITE #800 MIAMI, FL 33132	NANIS AMERICA LLC 14 N.E. 1ST AVENUE SUITE #800 MIAMI, FL 33132	Business Debt		24,618.30
PROFESSIONAL PRINT& MAIL, INC 2818 E. HAMILTON AVE. FRESNO, CA 93721	PROFESSIONAL PRINT& MAIL, INC 2818 E. HAMILTON AVE. FRESNO, CA 93721	Business Debt		21,924.94
CLASSIQUE CREATIONS 48 West 48 Street Suite 402 New York, NY 10036	CLASSIQUE CREATIONS 48 West 48 Street Suite 402 New York, NY 10036	Business Debt		21,388.16

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**DECLARATION UNDER PENALTY OF PERJURY
ON BEHALF OF A CORPORATION OR PARTNERSHIP**

I, the President of the corporation named as the debtor in this case, declare under penalty of perjury that I have read the foregoing list and that it is true and correct to the best of my information and belief.

Date 9/19/2011

Signature 
Donald Wolfe
President

Penalty for making a false statement or concealing property: Fine of up to \$500,000 or imprisonment for up to 5 years or both.
18 U.S.C. §§ 152 and 3571.